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Michael Richard Lynch*

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

MICHAEL RICHARD LYNCH and
STEPHEN KEITH CHAMBERLAIN,

Defendants.

Case No.: 3:18-cr-00577-CRB

Judge: Hon. Charles Breyer

**DECLARATION OF NICHOLAS P.
SILVERMAN IN SUPPORT OF
DEFENDANT MICHAEL RICHARD
LYNCH'S MOTION *IN LIMINE* TO
EXCLUDE PROPOSED EXPERT
TESTIMONY ON MERE "DIFFERENCES
OF JUDGMENT"**

Court: Courtroom 6 – 17th Floor
Date Filed: April 27, 2024
Trial Date: March 18, 2024

DECLARATION OF NICHOLAS P. SILVERMAN

I, Nicholas P. Silverman, declare as follows:

1. I am an attorney licensed to practice law in the District of Columbia and a partner at the law firm of Steptoe LLP, counsel for the defendant Michael Richard Lynch. I have been admitted pro hac vice to appear in this action.

2. I have knowledge of the facts set forth herein, and if called upon as a witness to testify thereto, I could do so competently under oath.

3. Attached hereto as Exhibit A is a true and correct copy of the Expert Report titled Summary of Independent Expert Accounting Opinions of Steve Brice dated November 8, 2023, as produced by the government, referred to as the Brice Report.

4. Attached hereto as Exhibit B is a true and correct copy of the Autonomy 2010 Annual Report and Accounts.

5. Attached hereto as Exhibit C is a true and correct copy of Appendix F, Software Focus Transactions SW-09-013, to the Brice Report.

6. Attached hereto as Exhibit D is a true and correct copy of a worksheet from the Deloitte Workbook relating to a Bank of America agreement. (Bates labeled DT-AS2_00204).

7. Attached hereto as Exhibit E is a true and correct copy of the Autonomy 2009 Annual Report and Accounts.

8. Attached hereto as Exhibit F is a true and correct copy of an excerpt from Appendix F, Software Focus Transactions SW-09-012, to the Brice Report.

9. Attached hereto as Exhibit G is a true and correct copy of a worksheet from the Deloitte Workbook relating to a Verdasys agreement. (Bates labeled SEC_2-001587572).

10. Attached hereto as Exhibit H is a true and correct copy of an excerpt from Appendix F, Software Focus Transactions SW-09-027, to the Brice Report.

11. Attached hereto as Exhibit I is a true and correct copy of a worksheet from the Deloitte Workbook relating to a Pfizer agreement. (Bates labeled POS00138238).

12. Attached hereto as Exhibit J is a true and correct copy of an excerpt of Deloitte's Q2 2011 Report to the Audit Committee. (Bates labeled DEL00036231).

13. Attached hereto as Exhibit K is a true and correct copy of an excerpt from Appendix F, Software Focus Transactions SW-11-096, to the Brice Report.

14. Attached hereto as Exhibit L is a true and correct copy of a worksheet from the Deloitte Workbook relating to an Iron Mountain reseller agreement. (Bates labeled DT-AS2 00321).

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed April 27, 2024 in Washington, D.C.

/s/ Nicholas P. Silverman

Nicholas P. Silverman